



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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August 20, 2001

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: J. Tyler McCauley
Auditor-Controller

**SUBJECT: FINANCIAL/COMPLIANCE AUDITS OF REGIONAL PARK AND OPEN
SPACE DISTRICT PROPOSITION A GRANTS**

Proposition A, formally known as the Los Angeles County Safe Neighborhood Parks Act, provided for the formation of an assessment district called the Los Angeles County Regional Park and Open Space District (District). The District was created to improve the quality of life in the County through the preservation of beaches, parks and wildlands; the construction, renovation and improvement of new and existing recreational facilities; and the restoration of rivers, streams and trails.

The District is governed by your Board and is administered by the Department of Parks and Recreation. Parks and Recreation requested that we develop a financial/compliance audit program to ensure that grantees properly utilize and account for Proposition A grant funds. In February 2001, we contracted with Conrad & Associates, L.L.P. to perform financial/compliance audits of 40 closed grant projects with a dollar value of over \$22 million.

Attached is a list of the 40 grant projects along with a brief description of each project. The auditors did not note any material weaknesses involving the internal control over financial reporting. Conrad & Associates did question costs in two audits. In one audit, the auditors questioned the costs of two transactions totaling \$274,974 because they were incurred prior to executing the grant agreement. District management indicated that, because these monies were used in accordance with grant stipulations, they will work with County Counsel to determine how these questioned costs should be resolved. In the second audit, the District issued a reimbursement check for \$30 more than the amount requested.

The auditors have reported their findings to the District and its grantees. The grantees' responses are included in each report. Due to the number of reports, copies are not attached. If you would like to review any of the reports, please let me know.

JTM:DR:JS

Attachment

c: David E. Janssen, Chief Administrative Officer
Violet Varona-Lukens, Executive Officer
Michael H. Smith, Interim Director, Parks and Recreation
Sandra De La Riva, Assistant Director, Parks and Recreation
Curt Robertson, Director, Regional Park & Open Space District
Public Information Office
Audit Committee

Agency	Project	Grant Number	Supervisory District	Grant Amount
1 Baldwin Park	Morgan Park Expansion	58A9-94-0010	1st	\$ 485,484
2 Cudahy	Lugo Park Expansion - Cudahy	58C5-96-0458	1st	\$ 1,385,821
3 Huntington Park	Recreation Center Expansion	58E1-94-0062	1st	\$ 246,667
4 La Puente	Senior Activity Center	58F1-94-0020	1st	\$ 247,000
5 Los Angeles	Urban Impact Parks - Snyder Rec Center	58F6-94-0230	1st	\$ 1,150,000
6 Monterey Park	Langley Senior Citizens Center	58G5-95-0299	1st	\$ 343,020
7 Pomona	Montvue and Palomares Park Improve.	58H3-94-0126	1st	\$ 157,613
8 Santa Fe Springs	Lake Center Athletic Park Senior Center	58J5-94-0097	1st	\$ 187,290
9 Challengers	Challengers Boys & Girls Club	58M1-97-0627	2nd	\$ 500,000
10 Hawthorne	Play Equipment Refurbishment at Various	58D7-96-0527	2nd	\$ 260,142
11 Hollywood Beautification Team	Walls of Reclamation Graffiti Project	58M1-97-0644	2nd	\$ 100,670
12 LA County	Natural History Museum Exposition Park	58L7-98-1037	2nd	\$ 650,000
13 Lawndale	Lawndale Park Improvements	58F3-96-0489	2nd	\$ 186,719
14 Lawndale Recreation Center	Civic Center Improvements	58F3-95-0294	2nd	\$ 94,800
15 Los Angeles	Urban Impact Parks - MLK Park	58F6-95-0262	2nd	\$ 550,000
16 Mar Vista Institute	Mar Vista Youth Center	58M1-97-0606	2nd	\$ 247,075
17 Beverly Hills	Beverly Gardens Park Improvement	58B4-94-0100	3rd	\$ 323,287
18 Calabasas	Ed Edelman Tennis and Swim Center	58B7-95-0251	3rd	\$ 850,495
19 Calabasas Department	Juan Bautista de Anza Park	58B7-96-0474	3rd	\$ 1,800,000
20 Los Angeles	City-Wide Tree Planting	58F6-95-0416	3rd	\$ 249,999
21 Malibu	Malibu Unified Swimming Pool	58F9-94-0183	3rd	\$ 220,165
22 Santa Monica	Corbin Canyon Acquisition	58A1-94-0115	3rd	\$ 902,513
23 Santa Monica	Lincoln Park Improvements	58J6-94-0009	3rd	\$ 546,180
24 Westlake Village	Westlake Village Park Improvements	58K9-96-0519	3rd	\$ 114,091
25 Bellflower	Greenroom Project	58B2-95-0311	4th	\$ 114,250
26 Cerritos	Cerritos Park East Building Renovation	58B9-95-0325	4th	\$ 524,632
27 Lakewood	Del Valle Youth Center	58E7-94-0013	4th	\$ 252,100
28 Long Beach	Tot/Lots Disabled Access Development	58F5-94-0084	4th	\$ 962,000
29 Norwalk	Glazier Park Refurbishment	58G6-94-0087	4th	\$ 151,912
30 Redondo Beach	Dominguez Park	58H5-95-0306	4th	\$ 290,000
31 Torrance	Playground Equipment Replacement	58K4-96-0472	4th	\$ 774,059
32 Whittier	York Field Renovation	58L1-95-0277	4th	\$ 735,773
33 Covina	Wingate Park	58C4-94-0007	5th	\$ 2,049,999
34 Duarte	School Sports Facility	58C9-94-0004	5th	\$ 542,145
35 Duarte	Youth Center	58C9-95-0300	5th	\$ 388,700
36 Glendora	Wildlife Corridor Acquisition	58D5-94-0070	5th	\$ 1,469,231
37 Lancaster	Lancaster City Park Softball Expansion	58E9-94-0005	5th	\$ 800,000
38 Lancaster	Rawley Duntley Field	58E9-94-0002	5th	\$ 450,000
39 Santa Clarita	North Oaks Park Play Area	58J4-94-0236	5th	\$ 247,267
40 Santa Clarita	Santa Clara River Park	58J4-98-0667	5th	\$ 1,275,000
				<u>\$ 22,826,099</u>